

## **Appendix A**

# ***The Natural Heritage Preservation Tax Credit Act of 2000***

## ***Application Package***

***Revised  
January 2005***

# **Privacy Notice**

## **Natural Heritage Preservation Tax Credit Program**

### **Information Requests**

This Application Package requests information which the Wildlife Conservation Board (Board) is authorized to collect under The Natural Heritage Preservation Tax Credit Act of 2000 (Public Resources Code Section 37000 *et seq.*), in order to implement the Natural Heritage Preservation Tax Credit Program. All information requested in this Application is mandatory unless the Application indicates otherwise. If you do not provide the requested information, the application for a tax credit may not be considered.

### **Information Disclosure**

Under the Information Practices Act of 1977 (Civil Code Section 1798 *et seq.*), the Board may disclose personal information it collects to others under certain circumstances. For example, the Board may disclose personal information to another agency where the transfer is necessary for the transferee agency to perform its constitutional or statutory duties; or to law enforcement agencies; or to other governmental entities if the disclosure is required or permitted under state or federal law. (e.g., Civil Code Section 1798.24.) The Board currently anticipates disclosing such information to the Joint Legislative Budget Committee and the Franchise Tax Board, as required by Public Resources Code Section 37013, and to the Controller, the Treasurer and relevant department(s), to the extent necessary for the Board to perform its obligations under Public Resources Code Sections 37034 (b) (3) and 37040.

The California Public Records Act (Government Code Section 6250 *et seq.*) requires disclosure of public records that are subject to public inspection and are not deemed confidential. Prior to disclosing any personal information under this law, the Board determines whether the information should be disclosed or maintained in confidence. If individual names, social security numbers, home addresses or home telephone numbers are contained in an Application submitted to the Board under the Natural Heritage Preservation Tax Credit Program, the Board (upon a request for public inspection of the records) will block out the information prior to allowing public inspection of the record.

### **Your Rights**

You have a right to see records maintained by the Board that contain your personal information. You can obtain information about your record by contacting the Board at:

WILDLIFE CONSERVATION BOARD  
1807 13<sup>TH</sup> STREET, SUITE 103  
SACRAMENTO, CA 95814  
PHONE: (916) 445-8448

## PART I

### **Project Information**

Full Name of Donee \_\_\_\_\_

Mailing Address \_\_\_\_\_

Contact Person \_\_\_\_\_

Telephone Number (    ) \_\_\_\_\_

Facsimile Number (    ) \_\_\_\_\_

E-Mail Address \_\_\_\_\_

Proposed Project Name \_\_\_\_\_

Location (County and nearest city) \_\_\_\_\_

Property Interest Proposed for Donation \_\_\_\_\_

Total Amount of Requested Tax Credit \_\_\_\_\_

### **Bond Information**

Name of Bond Act \_\_\_\_\_

Provision(s)/ Section(s) of Bond Fund \_\_\_\_\_

Appropriation(s) Which Tax Credit Will be Encumbered (Chapter, Statute and Item No.)  
\_\_\_\_\_

Department Transferring Eligible Bond Funds \_\_\_\_\_

Mailing Address \_\_\_\_\_

Contact Person (Name and Title) \_\_\_\_\_

Telephone Number (    ) \_\_\_\_\_

Facsimile Number (    ) \_\_\_\_\_

E-Mail Address \_\_\_\_\_

**If more than one department will be transferring bond funds to the Reimbursement Account, EACH department is required to provide the above information.**

**Natural Heritage Preservation Tax Credit Act of 2000**  
**Disclosure Authorization**  
**[Public Resources Code Section 37034(a)(3)]**

Proposed Project Name \_\_\_\_\_

Location \_\_\_\_\_

Application Date \_\_\_\_\_

The undersigned Donor(s) authorize the disclosure of any information relating to a tax credit claimed by Donor(s) under the Natural Heritage Preservation Tax Credit Act (NHPTCA) in the possession of the California Franchise Tax Board or the Wildlife Conservation Board necessary to implement the NHPTCA. This authorization shall apply for the tax year that Donor(s) first claim the Natural Heritage Preservation Tax Credit as well as each year that any excess tax credit amount is carried over.

Primary Donor Signature:

\_\_\_\_\_

Print Name: \_\_\_\_\_

Title (if applicable): \_\_\_\_\_

Date: \_\_\_\_\_

Secondary Donor Signature (if applicable):

\_\_\_\_\_

Print Name: \_\_\_\_\_

Title (if applicable): \_\_\_\_\_

Date: \_\_\_\_\_

Additional Secondary Donor Signatures (if applicable):  
Attach Separate Page

## Donor Information

Full Name of Primary Donor \_\_\_\_\_

Mailing Address \_\_\_\_\_

Contact Person \_\_\_\_\_

Telephone Number (    ) \_\_\_\_\_

Facsimile Number (    ) \_\_\_\_\_

E-mail Address \_\_\_\_\_

Primary Donor ID Number\*\* \_\_\_\_\_

Appraised Fair Market Value of Donation \$ \_\_\_\_\_

Requested Tax Credit \$ \_\_\_\_\_

\*\* If the primary donor is an individual, please provide the Social Security Number as the primary donor ID number. If the primary donor is a corporation, partnership or other entity, please provide the FEIN as the primary donor ID number.

If the primary donor is a passthrough entity such as partnership, "S" corporation or limited liability company treated as a partnership, **EACH SECONDARY DONOR WILL NEED TO PROVIDE THE FOLLOWING INFORMATION:**

Full Name of Secondary Donor \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

Facsimile Number \_\_\_\_\_

E-mail Address \_\_\_\_\_

Secondary Donor ID Number \_\_\_\_\_

Percentage of Ownership Interest in the Property \_\_\_\_\_

Project Location (County and nearest City) \_\_\_\_\_

### Legislative Representatives and Districts

Senate \_\_\_\_\_ District No. \_\_\_\_\_

Assembly \_\_\_\_\_ District No. \_\_\_\_\_

## **PART II**

### **Selection Criteria and Guidelines for Acceptance of Property**

This section describes the five criteria for eligible donations. To qualify for acceptance under the Tax Credit Program, the donation must meet one or more of the criteria specified in the Tax Credit Act.

Following the description of each criterion is a series of questions. The questions are designed to collect information to (1) determine whether the donation meets the minimum eligibility requirement, (2) evaluate the merits of the donation in relation to the defined criteria and the donee's plan, and (3) prioritize donations within each criterion.

In addition to the specific questions following each criteria, the applicant should answer the following six questions:

- (1) What is the threat of habitat loss or damage facing this property?
- (2) How does the property contribute toward the goals of achieving state, regional, or community plans?
- (3) Will this tax credit be used to leverage other resources, and if so how?
- (4) Does the donation result from, or will it help foster, a new or ongoing partnership, which will enhance the resource benefits to be obtained from the donation? Whom are the partners associated with this donation?
- (5) Does the donation contribute toward the resolution of a land use controversy outside of the regulatory process? If so, how?
- (6) According to the Tax Credit Act, conservation easements are the preferred method to protect agricultural and habitat values. If this application is for a donation of the fee interest, please explain why a donation in fee is preferred to a conservation easement.

The evaluation process will take into consideration and balance the donee's plan and the stated intent and objectives of the Tax Credit Program. Donations will be selected that collectively meet the intent of the program, distribute the tax credit on a statewide basis and distribute the tax credit across all five criteria. Priority will be given to donations designed to protect unprotected resources.

## **Criteria for Acceptance of Property**

### **Statutory Plans Public Resources Code Section 37015 (a)**

*The property will help meet the goals of a habitat conservation plan, multi-species conservation plan, natural community conservation plan, or any other similar plan subsequently authorized by statute that is designed to benefit native species of plants, including, but not limited to, protecting forests, old growth trees, or oak woodlands, and animals and development.*

*If this criterion is used, the recovery benefits for listed species, the habitat value of the property, the value of the property as a wildlife corridor, and similar habitat-related considerations shall be the criteria on which the acceptance is based.*

Please describe how the donation meets these criteria and answer the following questions:

#### **Selection Guidelines**

- (1) What is the range of benefits provided by this property or by this property in combination with sites already under public (or nonprofit) ownership or management?
- (2) How does this property meet the goals of the habitat conservation plan, multi-species conservation plan, natural community conservation plan, or other similar plan authorized by statute, and what native species of plants and animals will benefit?
- (3) What are the recovery benefits for listed species?
- (4) What is the value of the property as habitat and/or a wildlife corridor?

**Corridors, Wetlands, Waterfowl, Rivers, Streams, Native Plants, Wildlife**  
**Public Resources Code**  
**Section 37015 (b)**

*The property will provide corridors or reserves for native plants and wildlife that will help improve the recovery possibilities of listed species and increase the chances that the species will recover sufficiently to be eligible to be removed from the list, or will help avoid the listing of species pursuant to the California Endangered Species Act or the federal Endangered Species Act, or protect wetlands, waterfowl habitat, or river or stream corridors, or promote the biological viability of important California species.*

Please describe how the donation meets these criteria and answer the following questions:

**Selection Guidelines**

- (1) How does the property protect native plants and wildlife, provide corridors or reserves that will help native species, or protect wetlands, waterfowl habitat or river or stream corridors?
- (2) What type of habitat does this property provide and what species will benefit?
- (3) How does the property contribute toward meeting the goals of an existing federal, State, regional, or community plan for the recovery of species, protection of the viability of species or the protection of wetlands, waterfowl habitat or stream or stream corridors?



**Agricultural Land  
Public Resources Code  
Section 37015 (c)**

*The property interest is a perpetual conservation easement over agricultural land, or is a permanent contribution of agricultural land that is threatened by development and is located in an unincorporated area certified by the secretary to be zoned for agricultural use by the county. Property accepted pursuant to this subdivision shall be accepted pursuant to the California Farmland Conservancy Program Act, the agricultural conservation program of the Coastal Conservancy, or the Bay Area Conservancy Program.*

Please describe how the donation meets these criteria and answer the following questions:

**Selection Guidelines**

- (1) Is the productivity of this land important for protection? Why?
- (2) What is the nature of local governmental support and other project partners for protecting this land?
- (3) What are the multiple resource values associated with this land?
- (4) What is the degree of urban threat facing this land?
- (5) How does this donation contribute toward the preservation of local or regional agricultural operations?
- (6) Identify the unincorporated area in which the property is located, and specify the current property zoning.
- (7) Under which of the above state programs is the property eligible for acceptance?

**Water Rights  
Public Resources Code  
Section 37015 (d)**

*The property interest is a water right, or land with an associated water right, and the contribution of the property will help improve the chances of recovery of a listed species, will reduce the likelihood that any species of fish or other aquatic organism will be listed pursuant to the California Endangered Species Act or the federal Endangered Species Act, will improve the protection of listed species, or will improve the viability and health of fish species of economic importance to the state.*

*The donee receiving the water right, or land with an associated water right, shall ensure that it shall retain title to the water right, and that the water shall be used to fulfill the purposes for which the water right or land associated with a water right is being accepted.*

Please describe how the donation meets these criteria and answer the following questions:

**Selection Guidelines**

- (1) What type of water right is proposed for donation?
- (2) Are there any claims or disputes associated with this water right?
- (3) What quantity (expressed in acre-feet) or flow (expressed in cfs) of water is associated with the water right proposed for donation?
- (4) Which species or water-associated organisms will benefit from this donation?
- (5) How will this donation improve the chances of recovery of a listed species, reduce the likelihood that a species of fish or other aquatic organism will be listed, improve the protection of a listed species, or improve the viability and health of fish species of economic importance to the state?
- (6) How will this water be used after it has served the environmental purposes for which it was donated?
- (7) What provisions will be in place to ensure the donated water is used to fulfill the purposes of the donation and meet the requirements of the Tax Credit Act?
- (8) Does the contribution include a change in the point of diversion, place of use, or purpose of use? If so, please identify and describe all potential impacts to any legal user of the water involved.
- (9) Please attach any permits or written comments from the State Water Resources Control Board regarding this water right or reflecting its opinion regarding this donation.

**Park, Open Space, Public Access  
Public Resources Code  
Section 37015 (e)**

*The property will be used as a park or open space or will augment public access to or enjoyment of existing regional or local park, beach, or open-space facilities, or will preserve archaeological resources.*

Please describe how the donation meets these criteria and answer the following questions:

**Selection Guidelines**

- (1) What is the existing or potential statewide, regional or community significance associated with this property?
- (2) What, if any, are the historic values associated with this property?
- (3) What are the plant, wildlife, cultural or community resource values that are of statewide significance associated with the property?
- (4) What are the unusual or important attributes of this property that make it desirable as a park or open-space land, or as access to existing regional or local park, beach, or open-space facilities; or of high priority for preservation for archaeological resources?

## PART III

### Donor and Donee Certifications

The following certifications are required from each Donee and each Donor (as defined in Public Resources Code Sections 37002 (f) and (g)). Please review each item as to its accuracy and completeness before signing. If the primary Donor is a pass-through entity, such as a partnership, "S" corporation, or limited liability corporation treated as a partnership, **each secondary donor** will also need to provide the certifications below.

\_\_\_\_\_ certifies to the Wildlife Conservation Board (the "Board"), with respect to the proposed donation (the "Donation") of interests in \_\_\_\_\_ (the "Property") pursuant to the Natural Heritage Preservation Tax Credit Act of 2000 (Public Resources Code Section 37000 *et seq.*) (the "Tax Credit Act"), as follows:

- (1) The Donor has not received and will not receive any valuable consideration for the Donation other than the requested credit under the Tax Credit Act. This certification excludes any federal tax consideration that the Donor may receive because of the Donation.
- (2) The Donation satisfies the requirements for a "qualified contribution" pursuant to Section 170 of Title 26 of the United States Code. The application submitted to the Board pursuant to the Tax Credit Act contains an appraisal meeting the requirements of Section 170 of Title 26 of the United States Code.
- (3) The Donation was not, and is not, required to satisfy a condition imposed upon the Donor by any lease, permit, license, certificate, or other entitlement for use issued by one or more public agencies, including, but not limited to, the mitigation of significant effects on the environment of a project pursuant to an approved environmental impact report or mitigated negative declaration required pursuant to the California Environmental Quality Act.
- (4) The application discloses any known or suspected environmental conditions associated with the Property.
- (5) If the application discloses any release or threatened release of a hazardous material on the Property, check and complete either (A) or (B) as applicable:

\_\_\_\_\_ (*check here and complete (A) if applicable*):

(A)

- (i) A final remedy in response to the release has been approved by the Department of Toxic Substances Control pursuant to Chapter \_\_\_\_\_ of Division 20 of the Health and Safety Code, or the appropriate California Regional Water Quality Control Board pursuant

to Chapter 6.7 (commencing with Section 25280) of Division 20 of the Health and Safety Code; and

- (ii) \_\_\_\_\_ has agreed to implement the final remedy approved pursuant to clause (i); and
- (iii) \_\_\_\_\_ has agreed to fund and has made adequate funding available to pay for the response action, as defined by Section 25323.3 of the Health and Safety Code; and
- (iv) included as an attachment to these Certifications are copies of the final remedy approved pursuant to clause (i) and the written approval of such final remedy by the Department of Toxic Substances Control or the California Regional Water Quality Control Board.

\_\_\_\_\_ (check here and complete (B) if applicable):

(B)

- (i) The Donee has determined, based on written findings from the Department of Toxic Substances Control and the California Regional Water Quality Control Board with jurisdiction over the Property, that the hazardous materials present will pose no substantial risk to human health or the environment and no substantial risk of liability on the Donee under the conditions under which the Property will be used; and
  - (ii) Included as an attachment to these certifications are copies of the written findings that are the basis for the determinations by Donee described in clause (i).
- (6) The undersigned has received and understands the Natural Heritage Preservation Tax Credit Program Information and Application Package, Revised January 2005 ("Guidelines"), and agrees that the provisions of the Tax Credit Act and the Guidelines shall apply to the Donation and the Property. The undersigned further acknowledges that the use of the Property acquired by Donee shall be limited, monitored and enforced as provided in the Tax Credit Act.

Donee and Donor Signatures:

By:\_\_\_\_\_

Print Name:\_\_\_\_\_

Title:\_\_\_\_\_

Date:\_\_\_\_\_

## **PART IV**

### **Bond Certifications**

Please complete the following:

1. Bond Certification(s) as applicable:

Part IV A -- State Department to Acquire Donation

Part IV B -- Local Government to Acquire Donation

Part IV C -- State Department Designating Nonprofit Organization to  
Acquire Donation

Part IV D -- Local Government Designating Nonprofit Organization to Acquire  
Donation

2. Certification of Availability of funds

3. Required Attachments

**PART IV -- A**  
**Bond Fund Certifications**  
**State Department to Acquire Donation**  
**[Public Resources Code Section 37034 (a)(1)]**

**Note:** The following certifications are required from each Department (as defined in Public Resources Code Section 37002 (d)) responsible for transferring eligible bond funds (as defined below) to the Natural Heritage Preservation Tax Credit Reimbursement Account in the General Fund, established by Public Resources Code Section 37036 (a).

The undersigned Department certifies to the Wildlife Conservation Board, with respect to the proposed donation (the "Donation") of interests in \_\_\_\_\_, \_\_\_\_\_ County, California (the "Property"), pursuant to the Natural Heritage Preservation Tax Credit Act of 2000 (Public Resources Code Section 37000 *et seq.*) (the "Tax Credit Act"), as follows:

1. The certifying party is the Resources Agency or an entity created by statute within the Resources Agency and authorized to hold title to land(a "Department").
2. The bond funds the Department intends to use to acquire the Property are from the following bond provision(s) (identify bond act, fund and section(s)): \_\_\_\_\_. The Department has determined that these bond funds are eligible for expenditure pursuant to Public Resources Code Section 37032 ("eligible bond funds").
3. The Department has determined that the acquisition of the Property would comply with the purpose (as defined in Public Resources Code Section 37031) and requirements of the applicable bond act, identified above, and any applicable guidelines developed for that bond provision by the administering agency.
4. The eligible bond funds to be transferred to the Natural Heritage Preservation Tax Credit Reimbursement Account are not distributed through a competitive process.
5. The Department believes the acquisition of the Property would comply with the requirements of the Tax Credit Act, subject to approval of the granting of a tax credit by the Wildlife Conservation Board.

6. Upon approval of the granting of a tax credit by the Wildlife Conservation Board, and prior to the time the Department receives the Property, the Department shall encumber the eligible bond funds in an amount necessary to reimburse the General Fund for the tax credit approved by the Wildlife Conservation Board for the Donation.
7. The Property will contribute toward and complement the goals, objectives and mission of the Department. As such, the agricultural, natural, wildlife, archaeological, water or water rights, open-space, coastal and/or recreational values protected by the Donation complement priorities within the acquisition plans of the Department.

**STATE OF CALIFORNIA,**  
Acting by and through its

\_\_\_\_\_ (Department Name)

By: \_\_\_\_\_, Director

Date: \_\_\_\_\_



**PART IV -- B**  
**Bond Fund Certifications**  
**Local Government to Acquire Donation**  
**[Public Resources Code Section 37034 (a)(2)]**

**Note:** The following certifications are required from each Local Government (as defined in Public Resources Code Section 37002 (h)) proposing to acquire property pursuant to the Tax Credit Act (as defined below) and from each Department (as defined in Public Resources Code Section 37002 (d)) responsible for transferring eligible bond funds (as defined below) to the Natural Heritage Preservation Tax Credit Reimbursement Account in the General Fund, established by Public Resources Code Section 37036 (a).

The undersigned Department and Local Government each certifies to the Wildlife Conservation Board, with respect to the proposed donation (the "Donation") of interests in \_\_\_\_\_,  
County, California (the "Property"), pursuant to the Natural Heritage Preservation Tax Credit Act of 2000 (Public Resources Code Section 37000 *et seq.*) (the "Tax Credit Act"), as follows:

1. The undersigned Department is the Resources Agency or an entity created by statute within the Resources Agency and authorized to hold title to land (a "Department").
2. The undersigned Local Government is: (i) \_\_\_\_\_  
[choose one] a city, county, city and county, or district (as defined in Section 5902 or in Division 26 (commencing with Section 35100) of the Public Resources Code), or a joint powers authority made up of one or more of those entities or those entities and departments, or another local government entity eligible to receive bond funds pursuant to the relevant provisions of the applicable bond act, identified below (each, a "Local Government"); and (ii) eligible to receive bond funds pursuant to the relevant provision(s) of the bond act identified below, from which the Department will transfer eligible bond funds to the Natural Heritage Preservation Tax Credit Reimbursement Account.
3. The bond funds to be used to acquire the Property are from the following bond provision(s) (identify bond act, fund and section(s)): \_\_\_\_\_. The certifying party has determined that these bond funds are eligible for expenditure pursuant to Public Resources Code Section 37032 ("eligible bond funds").

4. The Local Government has determined that the acquisition of the Property would comply with the purpose (as defined in Public Resources Code Section 37031) and requirements of the applicable bond act, identified above, and any applicable guidelines developed for that bond provision by the administering agency. The Department agrees with such determinations.
5. The eligible bond funds to be transferred to the Natural Heritage Preservation Tax Credit Reimbursement Account are not distributed through a competitive process.
6. The Local Government believes that the acquisition of the Property would comply with the requirements of the Tax Credit Act, subject to approval of the granting of a tax credit by the Wildlife Conservation Board. The Department agrees with such belief and has approved the acquisition with bond funds allocated for such expenditure in an amount necessary to reimburse the General Fund for the tax credit approved by the Wildlife Conservation Board for the Donation.
7. Upon approval of the granting of a tax credit by the Wildlife Conservation Board, and prior to the time the Local Government receives the Property, the Department shall encumber the eligible bond funds in an amount necessary to reimburse the General Fund for the tax credit approved by the Wildlife Conservation Board for the Donation.
8. The Local Government's acquisition of the Property will contribute toward and complement the goals, objectives and mission of the Department and the Local Government. As such, the agricultural, natural, wildlife, archaeological, water or water rights, open-space, coastal and/or recreational values protected by the Donation complement priorities within the acquisition plans of the Department and the Local Government.

**STATE OF CALIFORNIA,**

Acting by and through its

\_\_\_\_\_ (Department Name)

By: \_\_\_\_\_, Director

Date: \_\_\_\_\_

**LOCAL GOVERNMENT**

\_\_\_\_\_ (Local Government Name)

By: \_\_\_\_\_ (Authorized Representative)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**PART IV -- C**  
**Bond Fund Certifications**  
**State Department Designating**  
**Nonprofit Organization to Acquire Donation**  
**[Public Resources Code Section 37035 (a)(1)]**

**Note:** The following certifications are required from each Department (as defined in Public Resources Code Section 37002 (d)) responsible for transferring eligible bond funds (as defined below) to the Natural Heritage Preservation Tax Credit Reimbursement Account in the General Fund, established by Public Resources Code Section 37036 (a).

The undersigned Department certifies to the Wildlife Conservation Board, with respect to the proposed donation (the "Donation") of interests in \_\_\_\_\_, \_\_\_\_\_ County, California (the "Property"), pursuant to the Natural Heritage Preservation Tax Credit Act of 2000 (Public Resources Code Section 37000 *et seq.*) (the "Tax Credit Act"), as follows:

1. The certifying party is the Resources Agency or an entity created by statute within the Resources Agency and authorized to hold title to land (a "Department").
2. The Department has designated \_\_\_\_\_ (the "Designee") to accept the Property in lieu of the Department.
3. The Department has determined that the Designee: (i) is a nonprofit organization qualified under section 501 (c)(3) of the United States Internal Revenue Code; (ii) has as a principal purpose the conservation of land and water resources; (iii) has experience in land conservation; and (iv) meets the eligibility requirements specified in the relevant provision(s) of the bond act identified below, from which the Department will transfer the eligible bond funds to the Natural Heritage Preservation Tax Credit Reimbursement Account.
4. The bond funds the Department intends to use to acquire the Property are from the following bond provision(s) (identify bond act, fund and section(s)): \_\_\_\_\_. The Department has determined that these bond funds are eligible for expenditure pursuant to Public Resources Code Section 37032 ("eligible bond funds").

5. The Department has determined that the acceptance of the Property by the Designee would comply with the purpose (as defined in Public Resources Code Section 37031) and requirements of the applicable bond act, identified above, and any applicable guidelines developed for that bond provision by the administering agency.
6. The eligible bond funds to be transferred to the Natural Heritage Preservation Tax Credit Reimbursement Account are not distributed through a competitive process.
7. The Department believes the acquisition of the Property by the Designee would comply with the requirements of the Tax Credit Act, subject to approval of the granting of a tax credit by the Wildlife Conservation Board.
8. Upon approval of the granting of a tax credit by the Wildlife Conservation Board, and prior to the time the Designee receives the Property, the Department shall encumber the eligible bond funds in an amount necessary to reimburse the General Fund for the tax credit approved by the Wildlife Conservation Board for the Donation.
9. The Designee's acquisition of the Property will contribute toward and complement the goals, objectives and mission of the Department. As such, the agricultural, natural, wildlife, archaeological, water or water rights, open-space, coastal and/or recreational values protected by the Donation complement priorities within the acquisition plans of the Department.

**STATE OF CALIFORNIA,**

Acting by and through its

\_\_\_\_\_ (Department Name)

By: \_\_\_\_\_, Director

Date: \_\_\_\_\_

**PART IV -- D**  
**Bond Fund Certifications**  
**Local Government Designating**  
**Nonprofit Organization to Acquire Donation**  
**[Public Resources Code Section 37035 (a)(2)]**

**Note:** The following certifications are required from each Local Government (as defined in Public Resources Code Section 37002 (h)) designating a nonprofit organization to acquire property pursuant to the Tax Credit Act (as defined below) and from each Department (as defined in Public Resources Code Section 37002 (d)) responsible for transferring eligible bond funds (as defined below) to the Natural Heritage Preservation Tax Credit Reimbursement Account in the General Fund, established by Public Resources Code Section 37036 (a).

The undersigned Department and Local Government each certifies to the Wildlife Conservation Board, with respect to the proposed donation (the "Donation") of interests in \_\_\_\_\_, \_\_\_\_\_ County, California (the "Property"), pursuant to the Natural Heritage Preservation Tax Credit Act of 2000 (Public Resources Code Section 37000 *et seq.*) (the "Tax Credit Act"), as follows:

1. The undersigned Department is the Resources Agency or an entity created by statute within the Resources Agency and authorized to hold title to land (a "Department").
2. The undersigned Local Government is: (i) \_\_\_\_\_ [choose one] a city, county, city and county, or district (as defined in Section 5902 or in Division 26 (commencing with Section 35100) of the Public Resources Code), or a joint powers authority made up of one or more of those entities or those entities and departments, or another local government entity eligible to receive bond funds pursuant to the relevant provisions of the applicable bond act, identified below (each, a "Local Government"); and (ii) eligible to receive bond funds pursuant to the relevant provision(s) of the bond act identified below, from which the Department will transfer eligible bond funds to the Natural Heritage Preservation Tax Credit Reimbursement Account.
3. The Local Government has designated \_\_\_\_\_ (the "Designee") to accept the Property in lieu of the Local Government.

4. The certifying party has determined that the Designee: (i) is a nonprofit organization qualified under section 501 (c)(3) of the United States Internal Revenue Code; (ii) has as a principal purpose the conservation of land and water resources; (iii) has experience in land conservation; and (iv) meets the eligibility requirements specified in the relevant provision(s) of the bond act identified below, from which the Department will transfer the eligible bond funds to the Natural Heritage Preservation Tax Credit Reimbursement Account.
5. The bond funds to be used to acquire the Property are from the following bond provision(s) (identify bond act, fund and section(s)): \_\_\_\_\_. The certifying party has determined that these bond funds are eligible for expenditure pursuant to Public Resources Code Section 37032 ("eligible bond funds").
6. The Local Government has determined that the acceptance of the Property by the Designee would comply with the purpose (as defined in Public Resources Code Section 37031) and requirements of the applicable bond act, identified above, and any applicable guidelines developed for that bond provision by the administering agency. The Department agrees with such determinations.
7. The eligible bond funds to be transferred to the Natural Heritage Preservation Tax Credit Reimbursement Account are not distributed through a competitive process.
8. The Local Government believes that the acquisition of the Property by the Designee would comply with the requirements of the Tax Credit Act, subject to approval of the granting of a tax credit by the Wildlife Conservation Board. The Department agrees with such belief, has approved the Designee's acceptance of the Property, and has approved the acquisition with bond funds allocated for such expenditure in an amount necessary to reimburse the General Fund for the tax credit approved by the Wildlife Conservation Board for the Donation.
9. Upon approval of the granting of a tax credit by the Wildlife Conservation Board, and prior to the time the Designee receives the Property, the Department shall encumber the eligible bond funds in an amount necessary to reimburse the General Fund for the tax credit approved by the Wildlife Conservation Board for the Donation.

10. The Designee's acquisition of the Property will contribute toward and complement the goals, objectives and mission of the Department and the Local Government. As such, the agricultural, natural, wildlife, archaeological, water or water rights, open-space, coastal and/or recreational values protected by the Donation complement priorities within the acquisition plans of the Department and the Local Government.

**STATE OF CALIFORNIA,**

Acting by and through its

\_\_\_\_\_ (Department Name)

By: \_\_\_\_\_, Director

Date: \_\_\_\_\_

**LOCAL GOVERNMENT**

\_\_\_\_\_ (Local Government Name)

By: \_\_\_\_\_ (Authorized Representative)

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## Certification of Availability of Funds

**Note:** The following information is to be completed by the Fiscal Officer(s) of the Department(s) responsible for transferring eligible bond funds to the Natural Heritage Preservation Tax Credit Reimbursement Account in the General Fund, established by Public Resources Code Section 37036 (a).

I hereby certify that the following funds are available for and shall be encumbered for the subject project pursuant to the requirements of The Natural Heritage Preservation Tax Credit Act of 2000, (Public Resources Code Section 37000et seq.) Pursuant to Public Resources Code Section 37034 (b) (2), these funds are available for encumbrance upon notification of approval from the Wildlife Conservation Board, and will be used to pay for the approved tax credit as provided in Section 17053.30 or 23630 of the Revenue and Taxation Code through the transfer of bond funds to the Natural Heritage Preservation Tax Credit Reimbursement Account pursuant to the requirements of Public Resources Code Section 37034 (b)(1).

Fiscal Officer	Date
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Department Name: \_\_\_\_\_

Phone Number: ( ) \_\_\_\_\_

Facsimile Number: ( ) \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Amount: \$ \_\_\_\_\_

Fund Source: (Name of Eligible Bond Fund)

Section \_\_\_\_\_

Appropriation: Chapter \_\_\_\_\_, Statutes of \_\_\_\_\_

Item Number: \_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_

SCO Account Number: (fund, subfund, agency, fiscal year, reference, program, element, component, task)

Expenditure Code: (index/object/pca)

## Required Attachments

The following documents must be included in the Application Package:

1. Description of the property proposed for donation.
2. USGS 7.5-minute (1:24,000 scale) topographic map depicting the location of the donation.
3. Plan that sets forth the donee's priorities for acquisition of property that qualifies under the Tax Credit Program, as required by Public Resources Code Section 37012 (a).
4. Full narrative addressing public access, setback and buffer requirements as described in Chapter 2 of the Tax Credit Program Information and in Public Resources Code Sections 37023 and 37025.
5. Complete, Self-Contained Appraisal Report, setting forth the fair market value of the proposed donation that meets the requirements of section 170 of the Internal Revenue Code and is prepared in conformance with The Uniform Standards of Professional Appraisal Practices (USPAP).
6. A written certification by the donor's appraiser attesting that (i) the appraiser is a state-licensed general appraiser, (ii) the appraiser has used generally accepted appraisal standards in making the appraisal, (iii) the appraiser has the requisite expertise and experience to make appraisals of the conservation easements and conservation lands, (iv) the appraiser is not barred from practice before the Internal Revenue Service or Treasury Department or other administrative bodies, (v) the appraiser has accounted for any value enhancements to other property the Donor or parties related to the Donor, (vi) if the appraisal is being made for a person who is a related party or major donor with respect to a non-profit organization Donee, the appraiser is aware of the relationship and attests that it did not influence the appraiser's valuation, and (vii) the appraisal otherwise satisfies all of the requirements for a "qualified appraisal" issued by the Internal Revenue Service.
7. Preliminary Title Report.
8. Proposed Grant Deed, Conservation Easement or other instrument conveying property to Donee, including language described in Chapter 3 of the Tax Credit Program Information.
9. Copy of any agreement for conveyance of the donated property.
10. Description of any known or suspected environmental conditions associated with the property.